



Assessment of Expenditures of Personal Emoluments and Other Charges for Frontline Health Workers in Tanzania

A report prepared by the Benjamin W. Mkapa HIV/AIDS Foundation

JULY 2015

Suggested citation: Benjamin W. Mkapa HIV/AIDS Foundation. 2015. *Assessment of Expenditures of Personal Emoluments and Other Charges for Frontline Health Workers in Tanzania*. Dar es Salaam, Tanzania.

Established in 2006, the Benjamin William Mkapa HIV/AIDS Foundation is dedicated to enhancing the delivery of quality HIV and AIDS care, treatment, and other related services, including Reproductive and Child Healthcare to Tanzanians.

Assessment of Expenditures of Personal Emoluments and Other Charges for Frontline Health Workers in Tanzania

JULY 2015

CONTENTS

ACKNOWLEDGEMENTS	VI
OVERVIEW	VII
ABBREVIATIONS	VIII
INTRODUCTION	1
BACKGROUND	1
PURPOSE OF THE STUDY	1
METHODOLOGY	2
STUDY DESIGN.....	2
STUDY LOCATION AND SELECTION OF SAMPLE LGAS.....	2
DATA COLLECTION.....	3
DATA SOURCES.....	3
<i>Quantitative data sources</i>	3
<i>Qualitative data sources</i>	4
<i>Performance indicator sources</i>	4
LIMITATIONS	4
ETHICAL CONSIDERATION.....	4
RESULTS	5
PERSONAL EMOLUMENT EXPENDITURES	5
OTHER CHARGES EXPENDITURES	7
TOTAL EXPENDITURES	8
CONCLUSION	9
REFERENCES.....	10
ANNEX A. HRH EXPENDITURES BY DISTRICT.....	11
ANNEX B. GFS EXPENDITURE CODES FOR HRH	13

ACKNOWLEDGEMENTS

This report would not have been possible without the support of the USAID-funded Health Policy Project. In addition, the authors wish to acknowledge the support offered by the Ministry of Health and Social Welfare (MOHSW); the President’s Office, Public Service Management (POPSM); the Ministry of Finance; and the Prime Minister’s Office, Regional Administration and Local Government (PMORALG) in data collection. The author would like to single out the following people for their valuable input to the study:

We would like to convey special thanks to Rahel Sheiza, Adeline Saguti, Peter Mbago, Christine Godfrey, and Miyeye Yahya of the Benjamin Mkapa Foundation, and to Alexander Paxton of the Health Policy Project, Futures Group, for providing oversight and guidance throughout the study period. Finally, we would like to thank USAID for funding this study.

OVERVIEW

Tanzania is currently experiencing a critical shortage of human resources for health, which has a negative impact on the delivery of quality health services. At the national level, human resources for health has been identified as a priority for health system strengthening, which has resulted in increased budgetary allocation for personal emoluments. In addition to salaries, local government authorities can allocate resources to the development and retention of health workers through other charges—these can include personal allowances, working environment, training, and retention-related expenditures. There is no data currently available in Tanzania on the extent to which other cost expenditures contribute to the total funding available for human resource for health.

This study collected data on the personal emoluments and other cost expenditures in 15 local government authorities over three consecutive years, in order to compare the amount of funding available through each stream. As expected, personal emolument expenditures contribute the largest percentage of the available funding for human resources for health, accounting for 73 percent of total human resource for health expenditures in 2012/13 and rising to 83 percent in 2013/14. While other cost expenditures were significantly less as compared to personal emoluments expenditures (27% in 2012/13 and 17% in 2013/14), these finances provided critical contributions to health workers ability to provide quality, through spending on equipment, job aids, training, allowances and motivational resources.

It is therefore of concern to the overall operation of the health system that other cost expenditures reduced from 2012/13 to 2013/14, and suggests that further advocacy and education is required to encourage local government authorities to fund this government priority.

ABBREVIATIONS

BCF	Basket Financing Committee
BMAF	Benjamin William Mkapa HIV/AIDS Foundation
CCHP	Comprehensive Council Health Plans
DHRO	District Human Resource Officers
GEPF	Government Employee Provident Fund
GFS	Government Finance Statistics Codes
HIV/AIDS	Human Immunodeficiency Syndrome
HRH	human resource for health
HS	Health Secretary
HSBF	Health Sector Basket Fund
HSSP	Health Sector Strategic Plan
LAPF	Local Authority Provident Fund
LGAs	local government authorities
LGBC	Local Government Block Grant
LGDG	Local Government Development Grant
MDA	Ministries Departments and Agencies
MoFEA	Ministry of Finance and Economic Affairs
MOHSW	Ministry of Health and Social Welfare
MTEF	Medium Term Expenditure Framework
NHIF	National Health Insurance Fund
NSSF	National Social Security Fund
OC	other charges
PE	personnel emolument
PMORALG	Prime Minister's Office Regional Administration and Local Government
POPSM	President Office Public Service Management
PPF	public pension fund
PSPF	public service pension fund
RHMT	Regional Health Management Team
RS	Regional Secretariat
SWAP	sector-wide approach
TAMISEMI	Tawala Za Mikoa Na Serikali Za Mitaa
TR	Treasury Registrar
UNICEF	United Nations Children's Fund

INTRODUCTION

Background

Tanzania faces an acute shortage of health workers, and the most recent Health Sector Strategic Plan (HSSP III) demonstrated a commitment to addressing the human resources for health (HRH) situation. The 2013 mid-term review of the HSSP III indicated that Tanzania still has a 39 percent deficit in the health workforce across all cadres. The health workforce crisis in Tanzania, however, involves not only a shortage of health workers. It is also a result of unequal distribution within the country, for poor management, and poor performance of health workers. The latter issues greatly affect the quality of services provided (Yumkela and Swai, 2007). The main causes of these problems are structural: limited resources, weak educational and management systems (Mwisongo et al., 2008), low number of graduates from health training institutions, limits in incentives for health workers serving hard-to-reach areas, high attrition, and low productivity.

The HSSP III and disease-specific strategic plan documents continue to cite HRH as a national priority area. However, Tanzania has a decentralized system in which districts have a discretionary spending authority over large parts of their budgets. There are many priorities that compete for attention at the district level, leaving a major gap in the leadership, stewardship, and financing to implement the national HRH strategy. There is a need to orchestrate these interventions to achieve the desired results on health service quality, availability, and ultimately improved health outcomes.

Purpose of the Study

HRH expenditures in Tanzania are recorded as part of either the personal emoluments (PE) or other charge (OC) sub-categories. OC expenditures include spending on personal allowances, working environment, training and retention related expenditures. While the OC sub-category provides districts and related sectoral ministries with a vehicle to support the national HRH strategy, there is currently no concrete data on the proportion of HRH activities financed through this channel. The Benjamin Mkapa HIV/AIDS Foundation (BMAF) and the USAID-funded Health Policy Project commissioned this study to provide a baseline assessment of the financial resources being utilized at the local government authority (LGA) level to improve HRH and identify critical areas for additional resource allocation.

This study provides evidence for policy makers about the need for improved management of and increased resources for HRH. The specific aim of this study was to understand the extent to which LGAs are using their discretionary budget to augment PE allocations with additional OC expenditures in order to increase the funding available for HRH.

METHODOLOGY

Study Design

This cross sectional expenditure analysis used an Excel-based data collection tool and structured qualitative interview guide to collect data from 15 of the 30 LGAs in Tanzania on HRH expenditures planned in their approved annual operating budgets for the 2012/13, 2013/14, and 2014/15 fiscal years. These data were evaluated for trends in PE and other charges OC, which together constitute total HRH expenditures, and compared these expenditures with two health indicators; maternal mortality and malaria deaths for children under five years of age in order to identify any relationship between expenditures on HRH and health outcomes.

Study Location and Selection of Sample LGAs

The study team used a purposeful, multi-stage sampling to identify 14 LGAs to be included in the study. 30 LGAs were included in the first stage of sampling, based on their inclusion in the *Annual Recruitment Permit Study*. Based on time and financial consideration, the list was further reduced to 15 LGAs, considering the following parameters:

- Urban and rural LGAs (seven urban and eight rural)
- Town, district, and municipal councils
- BRN and non-BRN districts
- Regions benefited from the previous HRM intervention by BMAF and IntraHealth International.

Based on these parameters, the following 15 LGAs, representing nine districts in seven different regions and were included in the study (see Table 1).

Table 1: List of LGAs Included in the Study		
Region	District	Status
Geita	Chato	District Council
Mtwara	Masasi	District Council
Mtwara	Mtwara	District Council*
Mtwara	Mtwara	Municipal Council
Pwani	Kibaha	District Council
Pwani	Kibaha	Town Council
Shinyanga	Shinyanga	Municipal Council
Shinyanga	Shinyanga	District Council
Iringa	Iringa	District Council
Iringa	Iringa	Municipal Council
Kilimanjaro	Hai	District Council
Kilimanjaro	Moshi	District Council
Kilimanjaro	Moshi	Municipal Council
Ruvuma	Songea	District Council
Ruvuma	Songea	Municipal Council

* OC expenditure data was not available for Mtwara DC

Data Collection

The data collected in this assignment was historical accounting information relating to OC and PE expenditures for health workers for the years 2011/12, 2012/13 and 2013/14 in the specified Local Government Authorities listed in the study sample. This information was extracted using MS Excel spreadsheets and then sorted out to conform to the data collection instrument for further details of the instrument. Qualitative information was also collected from key informants to elaborate further on the issues raised out of the quantitative data. Specifically, the following information was collected:

- a) Personal Emoluments disbursed for the three years of study
- b) Approved OC Budgets
- c) Transferred/Disbursed funds for OC expenditure purposes
- d) Actual Expenditures - OCs
- e) Qualitative information on expenditure patterns and budgetary information.

Data Sources

Quantitative data sources

The following data sources were reviewed as part of the quantitative assessment:

1. Medium-term expenditure reports from the districts
2. Ministry of Finance and Economic Affairs
3. Tawala Za Mikoa Na Serikali Za Mitaa (TAMISEMI) planning and reporting system

Annex B provides specific expenditure line items that were captured. These line items were individually coded into one of the following four categories to indicate their primary purpose for promoting HRH: allowances (A), working environment (W), trainings (T), and retention incentives (R) (see Table 2). Of these categories, all except working environment can be thought of as direct expenditure on health workers. However, the connection between health worker productivity and facility-level expenditures on infrastructure, equipment, and furniture is less obvious; but working conditions at the facility have been cited by health workers as a key determinant of overall job satisfaction. Therefore, we have included OC spending in these line items as possible “indirect” spending on HRH. Despite repeated attempts, OC expenditure data was not available from Mtwara DC LGA. Therefore, this district has been excluded from analyses of OC.

Table 2: Expenditures Line Items

Indicator Type	Direct/Indirect HRH spending	Description
A	Direct	Allowances of all types. Discretionary and Non-discretionary, Personal and Non-Personal Allowance expenditures etc.
W	Indirect	Working environment. These are all types of expenditures that contribute to the improvement of a working environment of a health worker. For example, protective clothing, footwear, repair and maintenance of labs etc.
T	Direct	All types of expenditures that relates to the training of a health worker.
R	Direct	All types of expenditures that relates directly to a health worker's motivation and incentive to remain on the job.

Qualitative data sources

The following cadres were interviewed as part of the qualitative data collection:

- a) Deputy Permanent Secretary , Health – Prime Minister’s Office, Regional Administration and Local Government (PMORALG)
- b) Director of Administration and Personnel (DAP) at the MoHSW
- c) Assistant Commissioner for Budget – Regional and LGAs at MoF
- d) Assistant Commissioner for Budget – Wage Bill Management and Control at MoF
- e) Assistant Director for Payroll and Staff Validation at the POPSM

Performance indicator sources

Key health system performance indicators were identified for comparison with HRH expenditures. Data on district performance is collected by the Department of Monitoring and Evaluation under the Directorate of Policy and Planning of the Ministry of Health and Social Welfare. The following two indicators were collected to represent the performance of the districts in providing health services, based on availability of this data at the LGA level and overall influence on health burden.

1. Maternal mortality
2. Malaria deaths among children under five years of age.

Limitations

Selection bias

- The study could not cover all the districts in Tanzania. Because these 15 LGAs were purposefully selected, there may be inherent differences between their local government allocations and those of districts not included in the sample.
- Health outcome indicators were selected based on applicability to the country as a whole in order to provide a proxy for health worker performance. However it is possible that other factors in district location, geography or cultural practices could be more influential determinants of disease outcome.

Data

- Prior to FY 2012/13, OC expenditures were not tracked electronically using the current system; therefore OC expenditure data for FY 2011/12 was not available for this analysis.
- The data collection instrument did not include expenditures that went directly to the district from sources such as development partners who make interventions directly at the district level.

Ethical Consideration

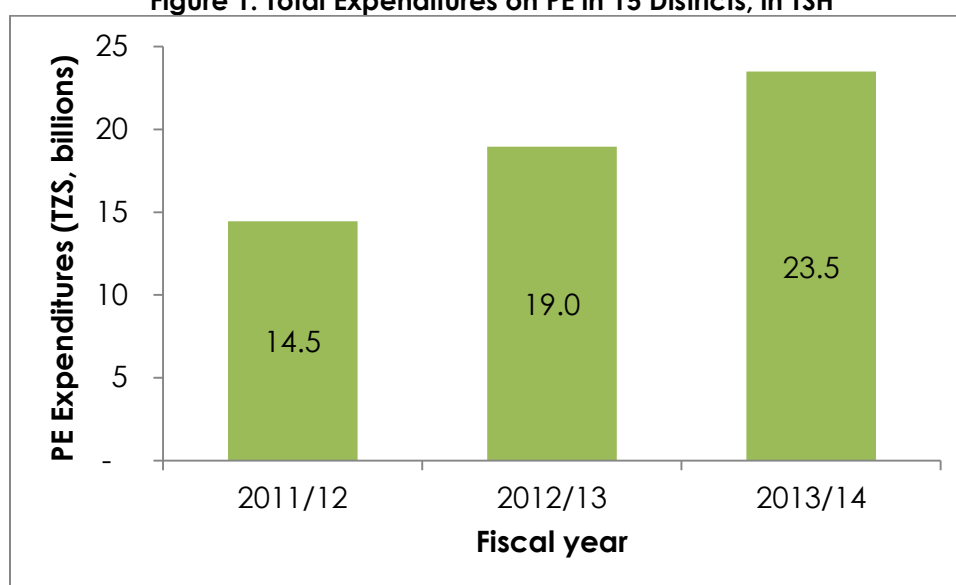
This study compares publicly available health indicators with expenditure data collected from LGAs. All data collected as part of this study was financial in nature, and was collected at the management and administration level, without interfering in clinical or service delivery duties. As stated above, no clients were interviewed and no client records were reviewed for the purpose of this study.

RESULTS

Personal Emolument (PE) Expenditures

As part of the Government Ministries, Departments and Agency structure, LGAs prepare and agree on the PE budget as part of the annual district budgetary process, following the guidelines¹ prepared and issued by President's Office-Public Service Management (PO-PSM) and Office of the Treasury Registrar (TR). PE expenditures rose by 31 percent and 24 percent, respectively, over prior year expenditures in the 15 districts (see Figure 1). This total increase represents a combination of an increase in the number of health workers and an increase in salaries over this time.

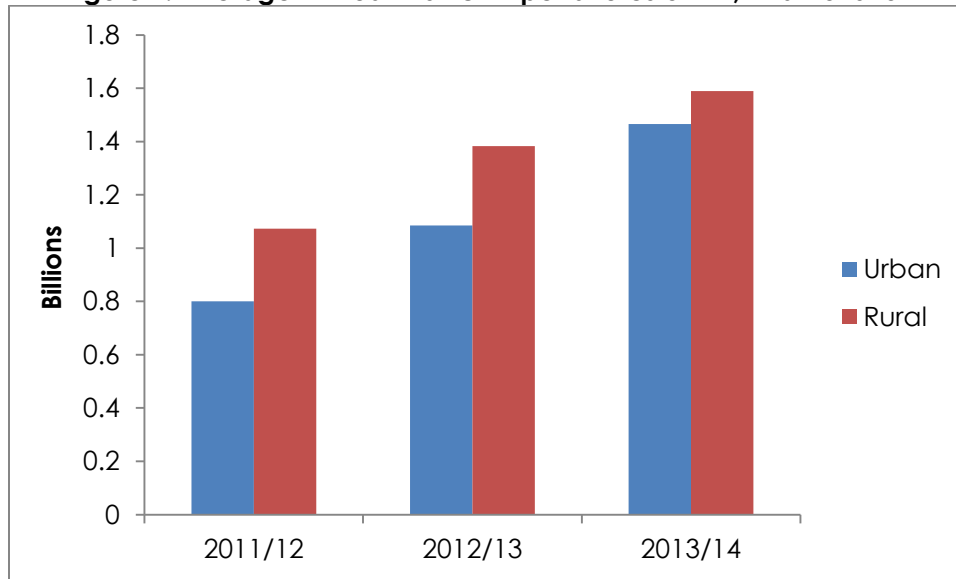
Figure 1: Total Expenditures on PE in 15 Districts, in TSH



However, at the district level, this increase was not uniform (see Figure 2). While most districts saw a positive trend in PE expenditures, some districts saw much greater increases than others. For example, Chato DC saw an overall increase of over 200 percent over the years of study, while others, such as Mtwara MC saw a much smaller increase (45%) despite similarly low overall expenditures in the base year. Masasi DC even saw drop of 31 percent from 2011/12 to 2013/14.

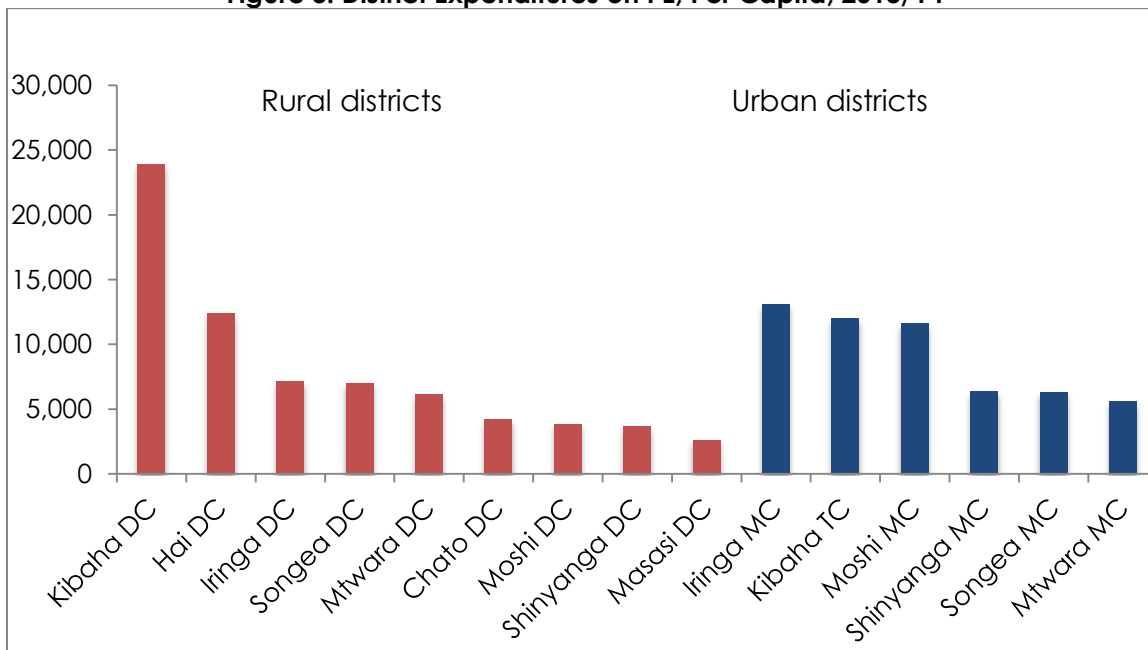
¹ Guidelines for the preparation of Annual Plan and Budget for 2012/13 and implementation of the Five Year Development Plan 2011/12 – 2015/16.

Figure 2: Average Annual District Expenditures on PE, in billions TSH



The PE expenditures can also be viewed by population density, with rural districts reporting higher expenditures on PE on average than urban districts. Figure 3 shows an increasing trend in PE across both rural and urban districts, with higher expenditures in rural districts during each of the years in which data was collected.

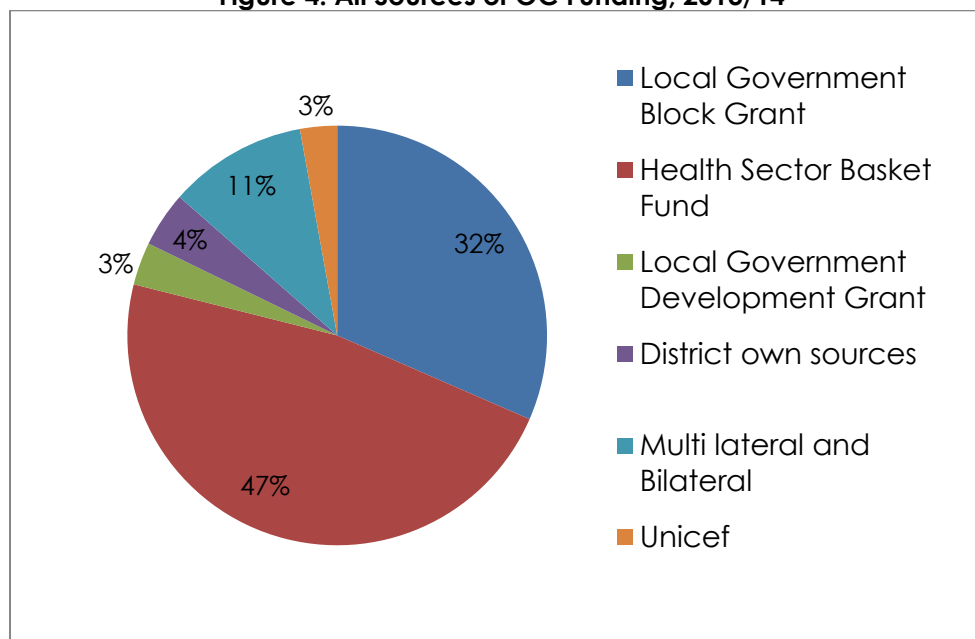
Figure 3: District Expenditures on PE, Per Capita, 2013/14



Other Charges Expenditures

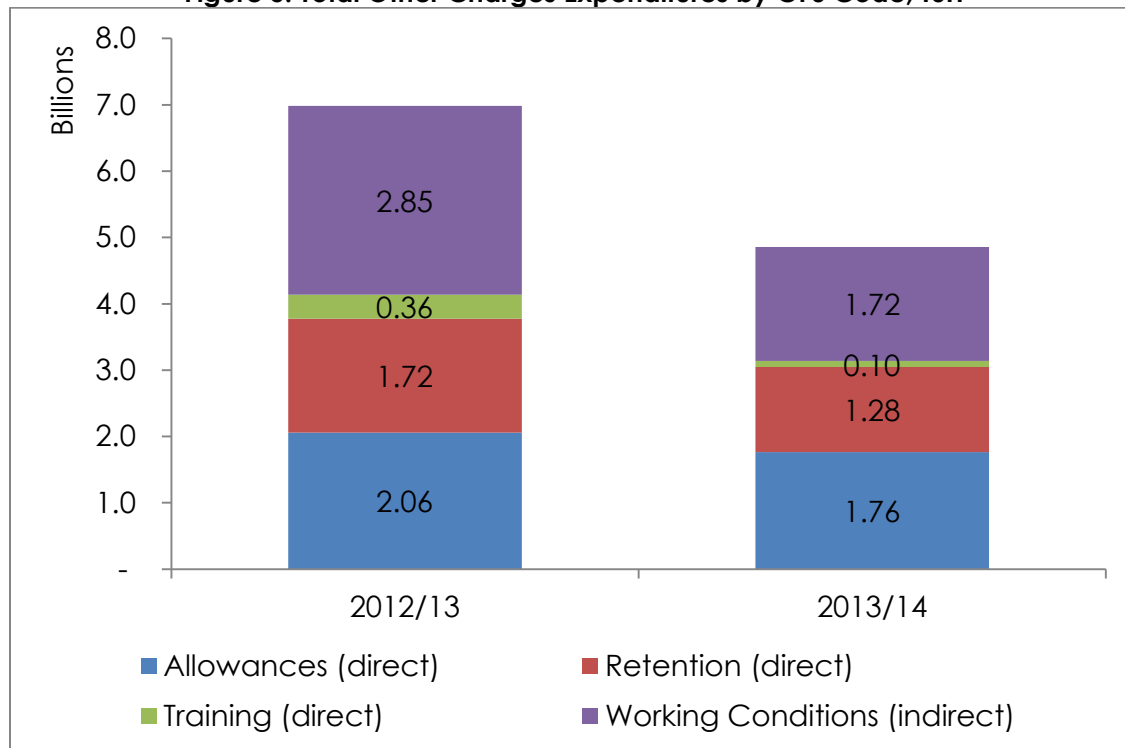
HRH expenditures under the OC budget heading were captured for the 2012/13 and 2013/14 fiscal years, but were unavailable for the first year (2011/12) of the expenditure review. Prior to 2012/13, OC expenditures and line items were not centrally recorded, preventing timely access to the data. The sources of funding for all OC expenditures in 2013/14 are shown in Figure 4. The largest source of funding for OC expenditures on HRH was the health sector basket fund (47%), followed by the local government block grant (32%).

Figure 4: All Sources of OC Funding, 2013/14



OC expenditures were codified by government finance statistics (GFS) codes and filtered by line item for four types of indicators; allowances, retention, working conditions and training. Figure 5 illustrates the percentage of the total OC expenditures which were spent on each of these areas. For purposes of analysis, expenditures on allowances, retention incentives, and trainings are categorized as direct spending on HRH. Working conditions were cited during interviews as a determinant of job satisfaction. Therefore, expenditures on working conditions (e.g., facility, medical equipment, office equipment, and furniture) are classified here as indirect spending on HRH.

Figure 5: Total Other Charges Expenditures by GFS Code, TSH

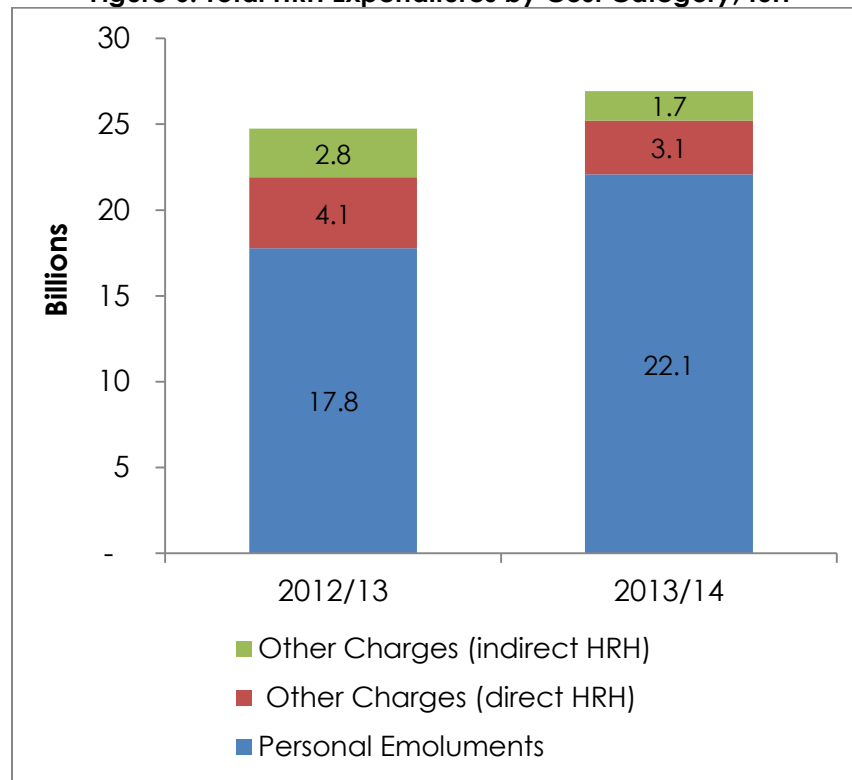


While PE expenditures increased in almost all districts from 2012/13 to 2013/14, during the same years there was a 30 percent decline in expenditures for each of the OC indicators. Of the 14 districts reporting PE expenditures, 10 decreased the total amount spent on OC, while four increased the total amount for OC expenditures. Three of the four LGAs that increased their OC expenditures were urban (Kibaha TC, Moshi MC, and Shinyanga MC), while only one rural LGA (Kibaha DC) increased OC expenditures during the study period.

Total Expenditures

To gain a more complete understanding of HRH expenditures in the districts, PE and OC spending should be considered together. Figure 6 demonstrates the PE and OC spending trend for all districts and years in which complete data was available. Over the two fiscal years, total spending on HRH increased from 24.8 billion shillings in 2012/13 to 26.9 billion in 2013/14, an increase of 9 percent. Increases in PE drove the overall increase, as OC charges decreased both in absolute terms and as a percentage of total HRH spending in these districts. However, in three districts (Hai DC, Masasi DC and Shinyanga DC) total HRH spending decreased overall, with reductions in both PE and OC expenditures in one district (Masasi DC). Total PE and OC expenditures for all districts are available in Annex A, Table A3.

Figure 6: Total HRH Expenditures by Cost Category, TSH



CONCLUSION

While total spending for HRH increased from 2012/13 to 2013/14, the changes were driven by higher expenditures on PE, and expenditures on OC for HRH actually fell during the same reporting period. At this point, it is unclear whether the decline in OC spending was related to the increase in PE spending, but OC allocations for health worker allowances are frequently used as a way to retain and motivate health care workers. Therefore, the overall decrease in OC expenditures for HRH is troubling, as it may demonstrate a lack of awareness of the importance of OC as a tool to address the chronic shortage of health workers.

Going forward, Tanzania must prioritise non-PE sources of funding for HRH in order to differentially boost incentives for health workers in historically underserved areas. The OC budget is an excellent mechanism for funding these sorts of incentives (allowances, retention incentives, trainings, etc.); but the LGAs' autonomy with this pool makes it difficult to maintain accountability. Despite Tanzania's official commitment at the Third Global Forum for HRH to increase spending on HRH from the OC pool, it seems that LGAs have not translated that mandate into practice, and without an operationalized plan to regularly monitor OC spending patterns for HRH, it is unlikely that measurable progress will be made.

REFERENCES

- Dolea, C. S. 2010. *Evaluated Strategies to Increase Attraction and Retention of Health Workers in Remote and Rural Areas*. Geneva: World Health Organisation.
- Senkoro, H. 2008. *Retention Schemes for Health Workforce: Experiences from Mka Foundation*. Presented at the Dissemination Workshop: Worker Retention in the Health Sector, (p. PPT Slide No 21), Dar es Salaam.
- Magige, H. 2015. *Assessment of Health Workers Recruitment Process in Tanzania*. Dar es Salaam: BMAF.
- Hongoro, C. and C. Normand. 2006. Health Workers: Building and Motivating the Workforce. In D. Jamison, B. Joel, A. Measham, G. Alleyne, M. Cleason, D. Evans, et al. (Eds.), *Disease Control Priorities in Developing Countries* (2nd ed., pp. 1309, 1310). Washington DC: Oxford Press and The World Bank.
- Manzi, F. S. 2012. Human Resources for Health Care Delivery in Tanzania: A Multifaceted Problem. *Human Resources for Health*, 3, 10(1).
- MoHSW. 2008. *Human Resource for Health Strategic Plan 2008 - 2013*. Dar Es Salaam: MoHSW.
- Mwisongo, A., J. Mshana, V. Nyigo, I. Calista, I., K. Senkoro, et al. 2008. *Study of Health Workers Retention in 16 Councils of Tanzania*. Dar es Salaam: NIMR.
- Njau, J. D. and C. Imelda. 2008. *Understanding the existing retention schemes for Human Resources for Health in Tanzania: Case Reviewing Five Mainland Regions*. Survey Report, Dar es Salaam.
- Northouse, P. 1997. *Leadership: Theory and Practice*. Thousand Oaks, CA: Sage Publications.
- Smithon, P., N. D. Iteba, O. Mukasa, A.D. Mzige, M. Mapunda, et al. 2007. *Performance-Based Financing: Report on Feasibility and Implementation Options*. Final Report, Dar es Salaam.
- Stordeu, S., W. D'hoore, and C. Vandenberghe. 2001. Leadership, Organisationan Stress, and Emotional Exhaustion among Nursing Hospital Staff. *Journal of Advance Nursing*, 35(4), 533-542.
- Yumkela, F. and A. Swai. 2007. *Worker retention in the Tanzania Health Sector; Findings from a 2007 literature review*. Dar es Salaam: Capacity Project and USAID.

ANNEX A. HRH EXPENDITURES BY DISTRICT

Table A1. Personal Emoluments Expenditures, TSH

District	FY 2011/12	FY 2012/13		FY 2013/14	
	Expenditures	Expenditures	Annual change (%)	Expenditures	Annual change (%)
Chato DC	514,739,280	993,808,500	93	1,599,364,200	61
Hai DC	1,804,664,550	2,482,484,500	38	2,683,034,600	8
Iringa DC	1,092,396,950	1,341,294,120	23	1,844,496,540	38
Iringa MC	1,098,969,300	1,549,208,550	41	2,017,639,990	30
Kibaha DC	980,002,410	1,445,500,660	47	1,735,140,680	20
Kibaha TC	875,805,900	1,341,849,070	53	1,588,063,920	18
Masasi DC	869,859,484	942,611,060	8	648,066,160	-31
Moshi DC	1,519,371,804	1,880,788,027	24	2,244,071,825	19
Moshi MC	1,233,938,020	1,522,374,860	23	2,194,836,040	44
Mtwara DC	1,026,919,910	1,187,493,100	16	1,421,617,690	20
Mtwara MC	425,119,550	535,656,540	26	615,339,300	15
Shinyanga DC	1,073,768,340	1,174,796,700	9	1,268,209,400	8
Shinyanga MC	490,099,660	699,194,720	43	1,059,811,000	52
Songea DC	777,552,520	1,001,207,300	29	1,257,480,400	26
Songea MC	681,452,660	858,882,360	26	1,317,268,400	53
Total	14,464,660,338	18,957,150,067	31	23,494,440,145	24

Table A2. Other Charges Expenditures on HRH, TSH

District	FY 2012/13		FY 2013/14		
	Direct expenditures	Indirect expenditures	Direct expenditures	Indirect expenditures	Annual change (%)
Chato DC	404,179,754	322,224,405	302,859,460	220,116,369	28
Hai DC	326,285,924	187,658,974	103,678,132	149,287,377	51
Iringa DC	619,006,850	222,235,215	183,637,320	265,284,039	47
Iringa MC	144,383,500	261,661,137	107,644,020	185,932,737	28
Kibaha DC	116,265,860	159,812,525	154,051,050	133,465,872	-4
Kibaha TC	75,359,740	39,369,668	115,867,600	88,785,505	-78
Masasi DC	405,703,069	286,313,045	295,713,464	120,337,658	40
Moshi DC	570,696,832	227,209,758	556,525,209	139,114,529	13
Moshi MC	341,620,024	85,803,980	363,496,506	118,027,852	-13
Mtwara DC	N/A	N/A	N/A	N/A	
Mtwara MC	140,308,101	68,396,842	159,624,500	45,323,908	2
Shinyanga DC	608,652,867	455,685,375	297,808,464	6,000,000	71
Shinyanga MC	110,337,000	98,442,762	243,836,098	4,002,814	-19

Songea DC	157,693,311	184,291,863	142,891,303	169,461,392	9
Songea MC	116,052,199	249,414,829	113,468,000	72,330,852	49
Total	4,136,545,031	2,848,520,379	3,141,101,126	1,717,470,903	30

Table A3. Total Expenditures on HRH (Personal Emoluments and Other Charges), TSH

District	FY 2012/13	FY 2013/14	
	Expenditure	Expenditure	Change (%)
Chato DC	1,720,212,659	2,122,340,029	23%
Hai DC	2,996,429,398	2,936,000,109	-2%
Iringa DC	2,182,536,185	2,293,417,899	5%
Iringa MC	1,955,253,187	2,311,216,747	18%
Kibaha DC	1,721,579,045	2,022,657,602	17%
Kibaha TC	1,456,578,478	1,792,717,025	23%
Masasi DC	1,634,627,174	1,064,117,282	-35%
Moshi DC	2,678,694,617	2,939,711,563	10%
Moshi MC	1,949,798,864	2,676,360,398	37%
Mtwara DC	N/A	N/A	
Mtwara MC	744,361,483	820,287,708	10%
Shinyanga DC	2,239,134,942	1,572,017,864	-30%
Shinyanga MC	907,974,482	1,307,649,912	44%
Songea DC	1,343,192,474	1,569,833,095	17%
Songea MC	1,224,349,388	1,503,067,252	23%
Total	24,754,722,377	26,931,394,484	9%

ANNEX B. GFS EXPENDITURE CODES FOR HRH

GFS CODE	CODE DESCRIPTION	INDICATOR TYPE
PERSONNEL ALLOWANCES - NON DESCRIPTIONARY		
2010301	Leave Travel	A
2010303	Extra-Duty	A
2010308	Acting Allowance	A
2010312	Passages Allowances	A
2010312	Responsibility Allowance	A
2010314	Sitting Allowance	A
2010315	Subsistence Allowance	A
2010316	Ration Allowance	A
2010317	On Call Allowance	A
2010318	Post-mortem Allowance	A
2010319	Medical and Dental Refunds	A
2010320	Gratuities	A
2010322	Housing allowance	A
2010327	Uniform Allowance	A
2010329	Moving Expenses	A
2010331	Spouse Allowance	A
PERSONNEL ALLOWANCES - DISCRETIONARY		
2010401	Honoraria	A
2010402	Hardship Allowance	A
2010403	Risk Allowance	A
PERSONNEL ALLOWANCE IN KIND		
2010501	Electricity	A
2010502	Housing Allowance	A
2010503	Food and Refreshment	A
2010504	Telephone	A
2010501	Water and Waste Disposal	A
2010501	Household Appliances	A
2010501	Furniture	A
2010501	Accommodation in Lieu of Quarters	A
OFFICE & GENERAL SUPPLIES AND SERVICES		
2020101	Office Consumables (papers, pencils, pens, and stationaries)	W
2020102	Computer Supplies and Accessories	W
2020103	Printing and Photocopy paper	W
2020104	Tapes, Films, and Materials (split)	W
2020105	Books, Reference and Periodicals	W
2020106	Maps	W
2020107	Financial Forms	W

2020108	Newspapers and Magazines	W
2020109	Printing and Photocopying Costs	W
2020110	Computer Software	W
2020111	Software License Fees	W
2020112	Outsourcing Costs (includes cleaning and security services)	W
2020113	Cleaning Supplies	W

UTILITIES SUPPLIES AND SERVICES

2020201	Electricity	W
2020202	Water Charges	W
2020203	Natural Gas	W
2020204	Other Gas	W
2020205	Sewage Charges	W
2020206	Central Heating	W
2020207	Waste Disposal	W

FUEL, OIL AND LUBRICANTS

2020301	Petrol	W
2020302	Diesel	W
2020303	Illuminating kerosene (Paraffin)	W
2020304	Motor Oil	W
2020305	Lubricants	W
2020306	Bottled Gas	W
2020307	Coal	W
2020308	Charcoal	W
2020309	Firewood	W
2020312	Marine Fuel	W
2020313	Operation and Training Fuel	W

CLOTHING , BEDDING, FOOTWARE AND SERVICES

2020601	Bed and Mattresses	W
2020602	Bed Sheets and Linen	W
2020603	Blankets	W
2020605	Protective Clothing, footwear and gears	W
2020606	Laundry and Cleaning	W
2020607	Towels and Other Related supplies	W
2020608	Clothing and Attachment	W
2020609	Special Uniforms and Clothing	W
2020610	Special Women Clothes	W
2020612	Uniforms	W

RENTAL EXPENSES

2020702	Rent - Housing	R
---------	----------------	---

TRAINING DOMESTIC

2020801	Accommodation	T
2020802	Tuition Fees	T
2020803	Hiring of Training Facilities	T
2020804	Remuneration of Instructors	T
2020805	Production and Printing of Training Materials	T
2020806	Contract based training services	T
2020807	Training Allowances	T
2020808	Training Materials	T
2020809	Air Travel Tickets	T
2020810	Ground Transport (Bus, Train, Water)	T
2020811	Research and Dissertation	T
2020813	Training Aids	T
TRAVEL IN COUNTRY		
2021001	Air Travel Tickets	R
2021002	Ground travel (bus, railway taxi, etc.)	R
2021003	Water Transport	R
2021004	Lodging/Accommodation	R
2021005	Per Diem - Domestic	R
COMMUNICATION & INFORMATION		
2021201	Internet and Email connections	W
2021202	Posts and Telegraphs	W
2021203	Wire, Wireless, Telephone, Telex Services, and Facsimile	W
2021206	Courier Services	W
2021209	Telephone Equipment (ground line)	W
2021210	Telephone Equipment (mobile)	W
2021211	Telephone Charges (Land Lines)	W
2021212	Mobile Charges	W
NUTRITIONAL SUPPLIES		
2021801	Nutrition	R
2027508	Fumigation	W
OTHER SUPPLIES		
2029920	Burial Expenses	R
ROUTINE MAINTENANCE AND REPAIR OF BUILDINGS		
2030201	Cement, Bricks and Building Materials	W
2030202	Roofing Materials	W
2030203	Wood and Timber Supplies	W
2030204	Paint and Weather Protection Coatings	W
2030205	Metal Fence and Posts	W
2030206	Plumbing Supplies and Fixtures	W
2030207	Electrical and Other Cabling Materials	W

2030208	Small Tools and Implements	W
2030209	Direct Labour (contracted or casual hire)	W
2030210	Outsource Maintenance Contract Services	W

ROUTINE MAINTENANCE AND REPAIR OF WATER AND ELECTRICITY

2030301	Cement, bricks and construction materials	W
2030302	Excavations and Dredging	W
2030303	Wood and Timber Supplies	W
2030304	Weather Protection Coatings	W
2030305	Metal Fence and Posts	W
2030306	Electrical and Other Cabling Materials	W
2030307	Small Tools and Implements	W
2030308	Direct Labour (contracted or casual hire)	W
2030309	Water Pumps	W
2030310	Pipes and Fittings	W
2030311	Outsource Maintenance Contract Services	W

ROUTINE MAINTENANCE OF VEHICLES AND TRANSPORTATION EQUIPMENTS

2030401	Motor Vehicles and Water Craft	W
2030402	Government Workshop	W
2030403	Tyres and Batteries	W
2030404	Panel and body shop repair materials and services	W
2030405	Oil and Grease	W
2030406	Small Car Mechanics Tools	W
2030407	Direct labour (contracted or casual hire)	W
2030408	Outsource maintenance contract services	W

MAINTENANCE OF SPECIALISED EQUIPMENT

2030501	X-Ray Equipment	W
2030502	Servers	W
2030503	Ultra-Sound Equipment	W
2030504	CT Scan Equipment	W
2030505	Cold Room Units	W

ROUTINE MAINTENANCE & REPAIR OF MACHINERY EQUIPMENT AND PLANT

2030601	Mechanical, electrical, and electronic spare parts	W
2030602	Oil, grease, and other chemical materials	W
2030603	Small tools and equipment	W
2030604	Direct labour (contracted or casual hire)	W
2030605	Outsource maintenance contract services	W

ROUTINE MAINTENANCE & REPAIR OF OFFICE EQUIPMENT AND APPLIANCES

2030701	Computers, printers, scanners, and other computer related equipment	W
2030702	Photocopiers	W
2030703	Fax machines and other small office equipment	W
2030704	Air conditioners	W
2030705	Telephones and Office PABX systems	W
2030706	Outsource maintenance contract services	W

SOCIAL SECURITY BENEFITS IN CASH (ENTITLEMENT)

2080101	Sickness	A
2080102	Invalidity	A
2080103	Maternity Leave	A
2080104	Child and Family Allowances	A
2080105	Benefits for PLHA	A

EMPLOYER SOCIAL BENEFIT IN CASH (DEFINED)

2080504	Education Allowances	A
2080505	Health Costs	A
2080506	Accidental Death	A
2080507	Convalescent Leave	A

ACQUISITION OF VEHICLE & TRANSPORTATION EQUIPMENT

4010205	Four Wheel Drive Vehicles	W
4010211	Motorcycles	W
4010406	Medical Equipment	W
4010407	Pumps	W
4010408	Generators	W
4010409	Pumps	W

ACQUISITION OF HOUSEHOLD AND INSTITUTIONAL EQUIPMENT

4010501	Kitchen Appliances, Utensils and Crockery	W
4010502	Furniture and Fittings	W
4010503	Beds, Desks, Shelves, Tables, Chairs and Cabinets	W
4010504	Institutional Appliances (washing machines, dryers etc.)	

ACQUISITION OF OFFICE & GENERAL EQUIPMENT

4010601	Computers and Photocopiers	W
4010602	Printers and Scanners	W
4010603	Filing Cabinets	W
4010604	Desks, Shelves, Tables and Chairs	W
4010605	Fax Machines	W
4010606	TV and Radios	W
4010607	Air Conditioner	W

4010608	Servers	W
4010609	Switch-Boards	W

REHABILITATION OF VEHICLES & TRANSPORT EQUIPMENT

4010806	Four Wheel Drive Vehicles	W
4010807	Motor Cycles	W
4010908	Medical and Scientific Instruments	W

REHABILITATION AND OTHER CIVIL WORKS

4011006	Hospitals	W
---------	-----------	---

NEW CONSTRUCTION AND OTHER CIVIL WORKS

4011106	Hospitals	W
---------	-----------	---



For more information, contact:

Benjamin William Mkaia HIV/AIDS Foundation
Mwai Kibaki Road, Plot No.557, Kawe, Dar es Salaam.
P.O. Box 76274, Dar es Salaam, Tanzania
Tel: +255 22 2618557-9
Fax: +255 22 2618560
Email: info@mkapahivfoundation.org
Website: www.mkapahivfoundation.org